

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
DEPARTMENT OF ADMINISTRATION - DIVISION OF TAXATION  
ONE CAPITOL HILL  
PROVIDENCE, RI 02908-5800

- EXCISE TAX SECTION -

OFFICE USE ONLY  
Entered \_\_\_\_\_  
Computations Verified \_\_\_\_\_

Audited By \_\_\_\_\_  
Date of Audit \_\_\_\_\_  
Recommendation \_\_\_\_\_

MONTHLY REPORT OF TOBACCO PRODUCTS TAX RETURN

Report for the Month of \_\_\_\_\_ 20 \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Distributor License # \_\_\_\_\_ Fed ID # \_\_\_\_\_ RI Sales Permit # \_\_\_\_\_

(SEE INSTRUCTIONS ON REVERSE SIDE)

- 1.) Wholesale Cost of Tobacco Products Manufactured or brought into Rhode Island (Total from Schedule A) \$ \_\_\_\_\_
- 2.) Wholesale Cost of Tobacco Products sold to the Federal Government (Total from Schedule B) \$ \_\_\_\_\_
- 3.) Wholesale Cost of Tobacco Products exported from Rhode Island (Total from Schedule C) \$ \_\_\_\_\_
- 4.) Wholesale Cost of Tobacco Products unfit for use or consumption, destroyed by manufacturer, whereon the tax was previously paid. (attach manufacturer affidavit) \$ \_\_\_\_\_
- 5.) Subtotal (Add Lines 2, 3 & 4) \$ \_\_\_\_\_
- 6.) Amount Subject to Tax (Line 1 minus Line 5) \$ \_\_\_\_\_
- 7.) Tax Due (Line 6 X 30%) \$ \_\_\_\_\_
- 8.) Interest \$ \_\_\_\_\_
- 9.) Total Amount Due \$ \_\_\_\_\_  
=====

CERTIFICATION

I declare, under the penalties provided by law, that all statements and information made in this application and in any accompanying schedules and statements are true and complete to the best of my knowledge and belief.

Date \_\_\_\_\_ Signature \_\_\_\_\_ Title \_\_\_\_\_

THIS RETURN WITH PAYMENT MUST BE FILED ON OR BEFORE THE 10th  
OF THE MONTH FOLLOWING THE MONTH COVERED.

- TOBACCO PRODUCTS TAX -

**General Instructions** - Print or type all information clearly.

- All applicable lines and schedules of this return must be completed.
- Maintain a photocopy of this return for your files.

**Filing Date** - On or before the 10th day of each month a return for the previous calendar month must be filed along with a check payable to the RI Division of Taxation.

**Mailing Address:** Department of Administration  
Division of Taxation  
One Capitol Hill  
Providence, RI 02908-5800

**Definitions** - Smokeless Tobacco, Cigars and Pipe Tobacco (hereinafter referred to as "tobacco products") means any cigars, cheroots, stogies, smoking tobacco (including granulated, plug cut, crimp cut, ready rubbed and any other kinds and forms of tobacco suitable for smoking in a pipe or otherwise), chewing tobacco (including cavendish, twist, plug, scrap and any other kinds and forms of tobacco suitable for chewing) and snuff, however prepared; and shall include any other articles or products made of tobacco or any substitute therefore, except cigarettes.

Distributor means any person

- 1.) engaged in this state in the business of manufacturing "tobacco products" or any person engaged in the business of selling "tobacco products" to dealers or to other persons, for the purpose of resale only, provided that seventy-five percent (75%) of all "tobacco products" sold by such person in this state shall be sold to said dealers or other persons for resale;
- 2.) selling "tobacco products" directly to consumers at retail, and maintaining one (1) or more regular places of business in this state for such purpose, provided that seventy-five percent (75%) of the "tobacco products" so sold shall be purchased directly from the manufacturer thereof; or
- 3.) selling "tobacco products" directly to consumers in this state by means of at least twenty-five (25) "tobacco products" vending machines.

Dealer means any person other than a distributor who is engaged in this state in the business of selling "tobacco products." (In most cases, this is the retailer.)

Wholesale Cost means:

- 1.) in the case of a manufacturer of "tobacco products," the price set for such products or, if no price has been set, the wholesale value of such products;
- 2.) in the case of a distributor, the price at which the distributor purchases tobacco products before the allowance of any discounts, trade allowance, rebate or other reduction;
- 3.) in the case of a dealer of "tobacco products," the invoice price to the dealer.

SCHEDULE A - Summary of Tobacco Products Manufactured or Brought Into Rhode Island

License No. \_\_\_\_\_

For the Month of \_\_\_\_\_ 20\_\_\_\_

Please check one of the following:

☐ RI Resident Distributor    ☐ Non-Resident Distributor    ☐ Retailer/Dealer

Please check one of the above. If you are a R.I. resident distributor or a retailer/dealer within R.I., you must list vendors from whom you purchased or acquired tobacco products. Non-resident distributors must list sales to R.I. customers.

INVOICE DATE	INVOICE #	NAME FROM WHOM PURCHASED, ACQUIRED OR SOLD TO	ADDRESS	WHOLESALE COST
				\$
TOTAL MUST AGREE WITH LINE 1 ON RETURN				\$

**ADDITIONAL INFORMATION REQUIRED**

FROM THE TOTAL WHOLESALE COST AMOUNT INDICATED ABOVE,  
INSERT THE AMOUNT RELATING TO **CIGARS ONLY** ON THE LINE BELOW

\$ \_\_\_\_\_